

DEBRA K. DAVENPORT, CPA AUDITOR GENERAL WILLIAM THOMSON DEPUTY AUDITOR GENERAL

June 13, 2007

Governing Board J. O. Combs Elementary School District No. 44 301 East Combs Road Queen Creek, AZ 85242

Members of the Board:

We have received the District's audit reports and Uniform System of Financial Records Compliance Questionnaire for the year ended June 30, 2006. Therefore, the District has met the report submission requirements for that year.

If you have questions concerning this matter, please call me at (602) 553-0333.

Sincerely,

Gregory R. Rickert, CPA Accounting Services Manager

cc: Dr. Jan Langer, Superintendent
J. O. Combs Elementary School District No. 44
The Honorable Jack W. Harmon, Pinal County School Superintendent
Ms. Vicki G. Salazar, Associate Superintendent of Financial Services
Arizona Department of Education